Amendments to the Claims:

1. **(Currently amended)** A method of manufacturing an electrode for an alkaline storage battery, said method including a process of manufacturing a porous substrate, said process comprising:

making a urethane sponge by foaming a urethane resin composition;

reducing a void rate of said urethane sponge;

after said reducing of the void rate of said urethane sponge, plating said urethane sponge with nickel to form nickel-plated urethane sponge; and

firing said urethane sponge ~~to remove~~ to obtain a porous metal plate by removing urethane ~~resin~~ sponge;

wherein said ~~process includes reduction of a~~ reducing of the void rate of said urethane sponge comprises coating polyethylene terephthalate on said urethane sponge.

Claim 2 **(Cancelled)**

3. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 1, wherein ~~said reduction of the void rate is achieved by~~ said ~~step of coating,~~ coating of said polyethylene terephthalate ~~being coated~~ on said urethane ~~resin matrix~~ sponge is carried out such that said polyethylene terephthalate accounts for 50 to 100 % of a sectional area of said urethane resin of said urethane sponge perpendicular to a thickness direction of said urethane sponge.

4. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim ~~2~~ 1, wherein said porous metal plate is made to be 0.2 to 0.8 mm thick.

5. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim ~~2~~ 1, further comprising ~~a step of~~, after obtaining said porous metal plate, impregnating an active material in said porous metal plate and drying ~~after said process of manufacturing the porous metal plate~~, said active material mainly consisting of nickel hydroxide.

Claims 6-9 **(Cancelled)**

10. **(Currently amended)** A method of ~~manufacturing an electrode for alkaline storage battery, said method including a process of manufacturing a porous metal plate~~ Claim 1, ~~said process~~ further comprising:

~~making a urethane sponge by foaming urethane resin composition;~~

~~———————~~after said making of said urethane sponge, peeling said urethane sponge to form said urethane sponge in a first thickness by using a foam cutting machine; and

~~plating said urethane sponge with nickel; and~~

~~———————firing said urethane sponge to remove urethane resin;~~

~~———————wherein said process includes~~ after said peeling of said urethane sponge has been carried out or after both said peeling and said plating of said urethane sponge have been carried out, thinning ~~of~~ said urethane sponge to form said urethane sponge in a second thickness that is thinner than said first thickness.

11. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 10, wherein said thinning ~~is achieved by a step of~~ of said urethane sponge comprises grinding said urethane sponge.

12. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 11, wherein ~~a~~ said first thickness of said urethane sponge is ~~made to~~ 1.4 to 2.0 mm ~~in said step of peeling~~.

13. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 11, wherein ~~a~~ said second thickness of said urethane sponge is ~~made to~~ 0.5 mm to 1.0 mm ~~in said step of grinding~~.

14. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 11, wherein a thickness of said porous metal plate is made to be 0.2 mm to 0.8 mm.

15. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim ~~11~~ 11, further comprising ~~a step of~~, after obtaining said porous metal plate, impregnating an active material in said porous metal plate and drying ~~after said process of manufacturing the porous metal plate~~, said active material mainly consisting of nickel hydroxide.

16. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 10, wherein said thinning ~~is achieved by a step of~~ of said urethane sponge comprises rolling the urethane sponge using a roll press having top and bottom rollers, and at least one of said top and bottom rollers is heated.

17. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 16, wherein ~~a~~ said first thickness of said urethane sponge is ~~made to~~ 1.4 to 2.0 mm ~~in said step of peeling~~.

18. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 16, wherein ~~a~~ said second thickness of said urethane sponge is ~~rolled to~~ 0.5 to 1.0 mm ~~in said step of rolling~~.

19. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 16, wherein a thickness of said porous metal plate is made to be 0.2 to 0.8 mm.

20. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim 16, wherein said at least one of the top and bottom rollers is heated to 200 to 400 °C.

21. **(Currently amended)** The method of ~~manufacturing an electrode for alkaline storage battery as defined in~~ Claim ~~16~~ 16, further comprising ~~a step of~~, after obtaining said porous metal plate, impregnating an active material in said porous metal plate and drying ~~after said process of manufacturing the porous metal plate~~, said active material mainly consisting of nickel hydroxide.